

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>BARBARA AND HOWARD BEALL,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p>	<p>Docket No.: 59137</p>
<p>ORDER DISMISSING APPEAL</p>	

THIS MATTER was brought before the Board of Assessment Appeals on January 26, 2012, Diane M. DeVries and Debra A. Baumbach presiding. Petitioners are protesting the 2011 value assigned to the subject property.

On November 23, 2011, Petitioners filed a Petition requesting that the Board of Assessment Appeals increase the actual value of the subject property from the value of \$0.00 assigned to the subject property by the Boulder County Board of Equalization to Petitioners' estimated value of \$500,000.00.

On December 12, 2011, the Board received Respondent's Motion to Dismiss. Respondent requested the Board to dismiss Petitioners' appeal pursuant to Section § 39-8-108(5)(a), C.R.S., "[t]he valuation shall not be adjusted to a value higher than the valuation set by the board of equalization . . .".

On January 13, 2012, the Board issued an Order to Show Cause directing Petitioners to show cause why their appeal should not be dismissed pursuant to Section 39-8-108(5)(a), C.R.S. Petitioners filed a response to the Board's Order to Show Cause on January 23, 2012. Petitioners' response failed to provide the Board with any legal arguments as to why their petition should not be dismissed pursuant to Section 39-8-108(5)(a), C.R.S.

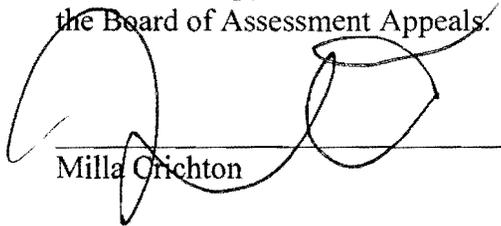
ORDER

The Board is constrained by Section § 39-8-108(5)(a), C.R.S. which prohibits the Board from increasing the value of the subject property from the value set by the Boulder County Board

of Equalization. The Board does not have the authority to increase the value of the subject property. Therefore, the Board grants Respondent's Motion to Dismiss.

DATED and MAILED this 30th day of January, 2012.

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



Milla Crichton

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries



Debra A. Baumbach

